



PAUL R. LEPAGE
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
P. O. BOX 9106
AUGUSTA, MAINE
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES

H. SAWIN MILLETT, JR.
COMMISSIONER

MAINE REVENUE SERVICES

JEROME GERARD
EXECUTIVE DIRECTOR

**66th ANNUAL
MAINE PROPERTY TAX SCHOOL
UMAINE HUTCHINSON CENTER
80 BELMONT AVE (ROUTE 3) BELFAST, ME 04915
AUGUST 5 – AUGUST 9, 2013**

This year, the **66th Annual Maine Property Tax School** will again be held at the **UMaine Hutchinson Center in Belfast, Maine** and will run from **August 5 through August 9, 2013**. We are happy to announce that the price to attend the school has not increased! Unless otherwise indicated, the cost to attend school is **\$40** per day which covers course fees, instructors, most course materials, facilities, and lunch. A weekly rate of **\$175** covers all of the above plus Monday's lobster bake.

Open to anyone with an interest in property tax administration, the School provides professional training for part-time and full-time Maine assessors as well as all others involved in appraisal and assessment in the State of Maine. This program is administered by the Property Tax Division of Maine Revenue Services through its Training & Certification Program and is designed to address the State's need for a sufficient supply of competently trained municipal tax assessors.

Please complete the pre-registration form and return it along with payment to the Property Tax Division no later than **Friday, July 19, 2013**. Checks or money orders must be made payable to: **Maine Revenue Services– Prop Tax School**.

Registration will be held at the Hutchinson Center from 7:00 AM to 9:00 AM on Monday, August 5th. We will also have a Property Tax staffer available Tuesday through Friday from 7:30 – 9:00 AM in the reception area of the Hutchinson Center. Anyone wishing to register on **Sunday, August 4th** and avoid the lines on Monday morning may call **Jeff Kendall @ 215-3575** anytime after noon and make arrangements to pick up your registration packet.

Commuter Van: Maine Revenue Services will be sponsoring a 12 passenger commuter van that will leave the Maine Revenue Services facility at 51 Commerce Drive in Augusta promptly at 7:00 AM, Monday thru Thursday. Due to limited seating and the need to measure demand, any Property Tax school student who wishes to reserve a seat for any day is asked to contact **Laurie Thomas** in the Property Tax Division of M.R.S. @ **624-5602** by Friday, July 26. First come, first serve.

Lodging: The Belfast area has numerous hotels, motels, B & Bs and campgrounds but make your reservations **ASAP** and mention the tax school as several will offer a discounted rate.

For more information about the school, please call the MRS Property Tax Division at **(207) 624-5608**.

COURSE DESCRIPTIONS

BASIC COURSES

The Basic and Review Courses start Monday, August 5th at 9:00 AM (**8:30 AM** on Tues, Wed, Thurs) and end on Thursday, August 8 at 4:30 PM. Each Basic Course concludes with an exam on Thursday afternoon. The **CMA/CAT exam** will begin promptly at **8:00 AM on Friday, August 9 and end promptly at 4:30 PM.**

1. Introduction to Property Tax Assessment. This course explores the basic concepts of property taxation and the assessment process including: the use of various recommended forms, applications and property assessment records; a discussion of important publications, reference materials, and information sources; a brief overview of legal provisions; the elements of the mass appraisal process; a hands-on introduction to interpretation of deed descriptions and tax mapping; and a primer on public relations. ANYONE WHO IS ATTENDING THE SCHOOL FOR THE FIRST TIME IS ENCOURAGED TO ENROLL IN THIS COURSE. (A silent calculator, an engineer's scale, and a 360-degree protractor are required.) Instructors: Lou Durgin, Roland Moreau, and Joe Salley; CMAs with Property Tax Division. (28 CE hours)

2. Maine Property Tax Law. A thorough review of the legal basis for property taxation in Maine, this course identifies and explains the laws relating to the legal status of assessors, Maine Revenue Service, real estate taxation, personal property taxation, exemptions, powers and duties of assessors, the appeals process, current use laws, recent law changes, and more. Instructors: Ben Birch, CMA, Assessor for the City of Bangor and long-time instructor; Garnett Robinson, CMA, Appraiser, Assessor and past President of the CMAAO; and Nancy Weeks, CMA with the Property Tax Division of Maine Revenue Services. (28 CE hours)

3. Real Estate Appraisal. This course covers the three approaches to value, offering each student a working knowledge of: building specifications and cost schedules used in the appraisal of residential, commercial, industrial buildings as well as special use structures; theory and application of depreciation and obsolescence; the market comparison approach; land valuation; sales ratio studies; equalization; and more. The course also provides a brief overview of the income approach. The cost approach to value as taught in this course uses the 2001 State of Maine *Assessment Manual* (**Calculator required**). Instructors: Steve Lemay and David Bouffard, CMAs with the Property Tax Division of Maine Revenue Services. (28 CE hours)

4. Review Course. The Review Course is an intensive and comprehensive treatment of all three Basic Courses. Open to all interested individuals, this course is aimed primarily at an audience who has completed the three Basic Courses and intends to sit for a certification exam on Friday, August 9th. Instructors: Jim Murphy Jr, CMA and contract assessor for several municipalities. Mike Rogers from the Property Tax Division of Maine Revenue Services will conduct the Maine Property Tax Law portion of this course. (28 CE hours)

ADVANCED COURSES

The **morning sessions** of the advanced courses begin at 9:00 AM on Monday, August 5 and 8:30 AM on Tuesday through Friday concluding at noon. **All afternoon sessions** run from 1:00 PM to 4:30 PM. Certified Maine Assessors and Certified Assessment Technicians may earn up to 32 credit hours by taking the Advanced Courses as indicated toward the annual 16-hour requirement for recertification.

Advanced Course 1: Two Topics: Basic Real Property Law and Title Research & Legal (Property) Descriptions – Analysis & Preparation (Monday) We are fortunate to be welcoming back attorney, professional engineer, professional land surveyor, author and UMO professor Knud Hermansen to the MPTS to tackle two half day topics: Basic Real Property Law and Title Research & Legal (Property) Descriptions – Analysis & Preparation. As anyone who has attended any of his prior presentations can attest, Professor Hermansen is an excellent instructor and students can expect an interesting and informative program. (7 CE hours)

Advanced Course 2: Valuation Impact of Conservation Easements (Monday AM) Maine has more land protected by conservation easements than any other State - more than 2,000,000 acres. Maine's 2007 Reform Act is the starting point for this important subject. You will hear about the infamous "Yellow Book" and receive practical information to help you make better assessments. This segment of the course will be co-presented by Gaylord A. Wood, Jr., CMA/CIT. Also Scott Dickerson, Executive Director of the Coastal Mountains Land Trust, will be on hand to explain what his organization looks for in a good conservation easement and he'll address the stewardship and enforcement aspects that go along with them. (3.5 CE hours)

Advanced Course 3: A Forester's Eye View of Tree Growth (Monday PM) We've heard Maine Revenue Services, Maine Forest Service and even Maine Municipal Association weigh in about the Tree Growth Tax Law. This program gives licensed professional foresters Dale Robinson and Adam Cates their turn to address all things Tree Growth. Hear from the guys "in the trenches" who actually develop and monitor the Forest Management and Harvest plans and get their perspective on Maine's largest current use program. (3.5 CE hours)

Advanced Course 4: Fun with GIS! - Basemapping the Hutchinson Center (Tuesday) A hands-on-computer-lab-based-scavenge-hunt-style mapping experience. Working individually and in small teams, we will collect data and GIS information and create a base map of the Hutchinson Center! This data will include natural resources information, building data and boundary line data; plus other features of the property we may find interesting. The course will be split between data collection outside and assembling the data into a GIS basemap in the computer lab. We'll use online mapping software to place the mapping data we generate onto the Web. We'll use free GIS software and some commercial software including Deedplotter, GIS software and more! We'll discuss accuracy issues by examining differences between highly accurate GIS information and lesser accurate data. If you have a hand held GPS device or a measuring wheel, please bring it along. No previous mapping experience necessary! **LIMITED TO THE FIRST 25 STUDENTS TO REGISTER** (7 CE hours)

Advanced Course 5: Defending Your Assessment; Preparation and Presentation (Tues AM) The Town's biggest taxpayer has requested - no, demanded, an abatement... Now what? Practical advice on defending your valuations by Gaylord A. Wood, Jr., CMA, who has spent 40 years in the trenches defending assessments before administrative tribunals and in Court. (3.5 CE hours)

Advanced Course 6: A Funny Thing Happened on the Way to the BETE Forum... (Tues PM) Six years after the enactment of the Business Equipment Tax Exemption (BETE), there is still a lot to be learned about this complex program. Join MRS staffers Mike Rogers, Joe Salley and Leann Greenleaf for an enlightening and enthusiastic discussion surrounding the Good, Bad & Ugly of the BETE program. Topics will include proper filing requirements, extension conditions and municipal record keeping along with filing requirements to safeguard proper reimbursement. This program will also significantly assist in identifying current municipal and taxpayer issues (i.e. leased equipment), inconsistencies, misconceptions & assist MRS in establishing a more contemporary guidance document (3.5 CE hours)

Advanced Course 7: Evaluating Residential Construction for Assessors (Wednesday)

James C. Canestero of Knoxville, Tennessee registered architect, certified urban planner, author, and university professor has tailored his newly revised & digitally formatted wide screen PowerPoint ERC Seminar to the mass appraisal needs of assessors. He will show (in a comprehensive and entertaining manner) the construction of single family homes from the ground up illustrating structure, envelope, interior, and environmental system components for houses ranging from custom, to affordable to double-wides. Optional course manuals will be available for an additional fee. *(7 CE hours)*

Advanced Course 8: Utilization of TRIO Tax Assessment Software (Wednesday) This course will be hands on and taught in the computer lab. Students will review in detail the use of the Trio Tax Assessment Software and will be required to view and make changes using Trio to achieve a realistic understanding of how the software is used. The course will include the following: 1. Review of the Trio Appraisal Schedules including the Dwelling Schedule, the Outbuilding Schedule, Property Schedule, Land Schedules, and Zone-Neighborhood Schedule. The goal is to develop a basic understanding of these schedules, how they work, and how to modify them. 2. Review the sketch program and learn how certain information can be imported from the sketch program into the data entry screens. 3. Review the data entry requirements on Trio's various entry screens. The goal will be to review what data is descriptive, what data has a valuation impact, and how this data interacts with the information in the appraisal schedules. 4. Substantial time will be allocated to sales analysis including how to set up and run sales ratio studies using the software, how to do some "what if" analysis, and how to refine the appraisal schedules and test the results using the sales ratio program. This part of the course will be particularly hands on with students refining components of the appraisal schedules and testing the results through sales ratio analysis. Time permitting, other areas of using the software will be explored and questions of some general interest will be addressed. This course will be taught by William Van Tuinen of Van Tuinen Tax Appraisal Services, CMA and contract assessor for several Maine municipalities. **LIMITED TO THE FIRST 20 STUDENTS TO REGISTER** *(7 CE hours)*

Advanced Course 9 Dale Carnegie Training Presents: How to Deal with People

Who Think and Act Different than You (Thursday) Dale Carnegie Training® emphasizes practical principles and processes by designing programs that offer people the knowledge plus the skills and practices they need to add value to organizations and advance in their careers. This program, tailored specifically for our school, will help you confront and deal effectively with the behaviors and attitudes of difficult people rather than react negatively. You will examine difficult qualities, and look at ourselves to see if you might be a contributing factor. You'll review the concept of the benefit of the doubt, apply principles to counter difficult behaviors and attitudes, and learn a 12 step process for negotiating and compromising with difficult people. Instructor: David Stearns. **LIMITED TO THE FIRST 40 STUDENTS TO REGISTER AND PLEASE ADD A \$30 SURCHARGE WHEN REGISTERING** *(7 CE hours)*

Advanced Course 10: Spreadsheet Applications for Assessors (Thursday) For beginning or modest Excel users. Several practical applications of Excel applications for Assessors will be presented and explained including: Basic presentation of data; Sales Ratio Analysis; Tree growth withdrawal penalty; Farm land withdrawal penalty; Income Approach Valuation; Comparable Sale Valuation; Tax Rate Calculation; Tax Rate Calculation with TIF; LD 1 Tax Levy Limit Calculation; Importation of Data into Excel from another program such as a Trio extract file. This will be a hands on course taught in a computer lab. Participants will be expected to learn by participating in solving of assessment problems using excel. Instructor: William Van Tuinen of Van Tuinen Tax Appraisal, CMA and contract assessor for several Maine municipalities. **LIMITED TO THE FIRST 20 STUDENTS TO REGISTER** *(7 CE hours)*

Advanced Course 11: GPS Training (Thursday AM) Designed to teach students how to use a Global Positioning System, extend GPS field skills and avoid common mistakes, students can expect classroom instruction on "in the field" applications of this technology, combined with hands on outdoor training on collecting waypoints & tracks, navigating with a GPS, and measuring acreage on the ground. The Maine Forest Service will provide GPS units for use by class participants. Training will be lead by Morten Moesswilde and Steve MacDonald of the Maine Forest Service with assistance from Don Tibbetts, CMA & field agent for the Property Tax Division of Maine Revenue Services. **LIMITED TO THE FIRST 20 STUDENTS TO REGISTER** *(3.5 CE hours)*

Advanced Course 12: GIS Training (Thursday PM) Designed to teach students how to download GPS data collected in the field and view the data in a Geographic Information System (GIS). There are a number of free GIS programs available to the public that will be discussed. Participants will learn how to create electronic maps, and use the GIS system to take area and distance measurements. They will also learn how to obtain aerial photos, topographic maps, and other data that can be viewed in a GIS. The Maine Forest Service will provide GPS units for use by class participants. Training will be lead by Steve MacDonald and Morten Moesswilde of the Maine Forest Service with assistance from Don Tibbetts, CMA & field agent for the Property Tax Division of Maine Revenue Services. **LIMITED TO THE FIRST 20 STUDENTS TO REGISTER (3.5 CE hours)**

Advanced Course 13: Friday Morning Open Forum (Friday AM) Always popular, here is your chance to hear and be heard. Several representatives from the Property Tax Division of Maine Revenue Services (including MRS Staff Attorney LeAnn Greenleaf who will discuss the recent *Hebron Academy Inc. v. Town of Hebron* and *Francis Small Heritage Trust v. Town of Limington* cases) will be on hand to field your specific questions, lead group discussion, listen to feedback, and plan for next year's school. This interactive program is open to everyone and is designed to give students a relaxed, informal opportunity to address just about anything on their mind. The collective knowledge gathered with each attendee bringing his/her own personal expertise and experiences to the table will surely prove to be beneficial to the entire group. (3.5 CE hours)

IAAO and APPRAISAL COURSES

The following courses qualify for CMA/CAT recertification credits as well as appraisal board credits. IAAO Course 102 is being offered thanks to the joint sponsorship of Maine Revenue Services and the **Maine Chapter of the IAAO.**

IAAO Course 102 - Income Approach to Valuation (Monday thru Friday) The Income Approach to Valuation is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant or improved properties by the income approach. The material covers real estate finance and investment, capitalization methods and techniques, analysis of income and expenses to estimate operating income, selection of capitalization rates, and application of the approach. The Income Approach to Valuation utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course. The course will be taught by Steve Behrenbrinker, CAE, approved IAAO Instructor, and assessor from St Cloud City, MN. Please add a **\$275** to the daily school tuition rate to cover all course fees for the entire week. **LIMITED TO THE FIRST 30 STUDENTS TO REGISTER (AQB Approved: 33.50 QE, 33.50 CE with exam / 30 CE no exam)**

Advanced Residential Applications and Case Studies by Cengage Learning (Monday & Tues) AQB-approved and is approved by the State Board of Real Estate Appraisers for both qualifying credits (16) and continuing education credits (15). This course focuses on valuing unique and high-end residential dwellings with substantial or unique structures and amenities. A comprehensive review of appraisal concepts and procedures helps prepare users to apply the specialized knowledge required to complete complex appraisal problems. "In Practice" case studies engage classroom discussion and develop problem-solving skills. Frequent reviews throughout check student mastery. The course is instructed by Certified General Appraiser; Certified Instructor; Certified Maine Assessor; and Windham assessor, David G Sawyer. Please add a **\$200** course fee (covers both days) to the daily school tuition rate **(AQB Approved: 16 QE / 15 CE)**

Please note that all students registering for IAAO and appraisal courses are required to remit an additional applicable course fee to cover the instructors' fees.

CERTIFICATION EXAMINATIONS

On Friday, certification exams begin promptly at **8:00 AM** and end promptly at **4:30 PM** with a lunch break from **12:00 noon to 12:30 p.m.** ALL NECESSARY REFERENCE MATERIALS WILL BE PROVIDED; only pencils and silent portable calculators will be permitted in the testing room. CALCULATORS should be BATTERY POWERED (bring fresh batteries) or SOLAR POWERED because the availability of electrical outlets cannot be guaranteed. Proctors may inspect calculators at any time. **ABSOLUTELY NO CELL PHONES ALLOWED!** **Anyone who does not attend courses at the MPTS may REGISTER for this exam for a fee of \$40, which includes catered lunch.**

There are two different Certification Exams:

1. CERTIFIED MAINE ASSESSOR (CMA) - Part 1 of this examination is passed out first and must be completed before receiving Parts 2-5. As a general rule, Part 1 of the examination requires a correct answer of one or two short sentences for twenty-five mostly multiple part questions which test the candidate's practical knowledge and ability to find answers to questions relating to property tax law; the test packet will include a law book and any other required reference material, and this part of the exam has a **four (4) hour** time limit. Parts 2-5 each contain fifty (50) multiple choice questions which deal with general information and problem solving. A minimum score of 70% on EACH part is required in order to pass the C.M.A. exam.

2. CERTIFIED ASSESSMENT TECHNICIAN (CAT) - Not as comprehensive or as technical as the CMA, this examination has five parts; each part contains fifty (50) multiple choice questions dealing with general information and problem solving. An OVERALL AVERAGE score of 70% is required in order to pass the CAT exam.

For more detailed information about the certification exams, see Property Tax Bulletin No. 22 as well as the Rule 205 – Certification of Assessors or log onto: www.maine.gov/revenue/propertytax .

FEES & REGISTRATION

Please complete the enclosed registration form carefully and return it to the Property Tax Division by Friday **July 19, 2012**. Final registration will be held at the Hutchinson Center from 7:00 a.m. to 8:30 a.m. on Monday, August 5. We will also have a Property Tax Staff member available the rest of the week from 7:30 – 9:00 a.m. Anyone wishing to register on **Sunday, August 4** and avoid the lines on Monday morning may call Jeff Kendall @ 215-3575 anytime after noon and he will make arrangements to meet you and give you your registration packet.

PAYMENT: Full Payment is expected with submission of the registration form. Checks or money orders are made payable to: **Maine Revenue Services** & indicate that the check is for the **Maine Property Tax School**. Sorry, credit cards are not accepted. If the registration form is not accompanied by full payment, the full balance of your tuition will be due when you register at the Hutchinson Center.

COMMUTER TUITION (Full week): \$175 Includes lunch Monday through Friday, the Monday evening clambake, all course costs (except Carnegie, appraisal and IAAO surcharges), CMA/CAT exam and use of college facilities.

COMMUTER TUITION (Per Day): \$40 per day includes course costs (except appraisal surcharges), catered lunch, and use of the college facilities. **Monday evening lobster bake not included.**

Please note that registration for the week long IAAO course requires an additional \$275 payment to cover instructors' charges and course materials. The 2 Day Appraisal Course requires an additional \$200 payment to cover instructors' charges and course materials. Also, an additional \$30 surcharge is required for the Dale Carnegie Course on Thursday.

Also, please take note that several courses do have limited seating so please register early to secure your spot.

REGISTRATION FORM

66th ANNUAL STATE OF MAINE PROPERTY TAX SCHOOL AUGUST 5th thru AUGUST 9th, 2013

PLEASE COMPLETE AND CHECK ALL BOXES THAT APPLY AND RETURN

THIS REGISTRATION FORM WITH PAYMENT BY **JULY 19, 2013** TO:

M.R.S. PROPERTY TAX DIVISION, PO BOX 9106, AUGUSTA, ME 04332-9106

Mr/Mrs/Miss/Ms _____

Address _____

Telephone: Home: _____ Work: _____

Cell: _____ Fax: _____

E-Mail: _____

BASIC COURSES/REVIEW COURSE: Select one of the following courses which run Monday through Thursday

☐ Basic Course 1

☐ Basic Course 3

☐ Basic Course 2

☐ Review Course

Select one or more of the following **Advanced, IAAO or Appraisal Courses**

ADVANCED COURSES:

- ☐ Advanced Course 1: Monday
- ☐ Advanced Course 2: Monday AM
- ☐ Advanced Course 3: Monday PM
- ☐ Advanced Course 4: Tuesday
- ☐ Advanced Course 5: Tuesday AM
- ☐ Advanced Course 6: Tuesday PM
- ☐ Advanced Course 7: Wednesday
- ☐ Advanced Course 8: Wednesday
- ☐ Advanced Course 9 Thursday
(Additional Course Fee **\$30**)
- ☐ Advanced Course 10: Thursday
- ☐ Advanced Course 11: Thursday AM
- ☐ Advanced Course 12: Thursday PM
- ☐ Advanced Course 13: Friday AM

IAAO and APPRAISAL COURSES:

- ☐ IAAO Course **102** - Income Approach
to Valuation (Monday - Friday)
Additional Course Fee **\$275**
- ☐ Advanced Residential Applications and
Case Studies by Cengage Learning
(Monday & Tuesday)
Additional Course Fee **\$200**

TUITION / RESERVATIONS: Check all appropriate boxes and enter fee amount

☐ I will commute for the full week (\$175/ includes lunches & lobster bake)

Monday Evening's Lobster Bake Choice: ☐ Lobster ☐ Haddock ☐ Chicken ☐ Vegetarian \$ _____

Monday Evening Lobster Bake @ Young's Lobster Pound (Buy extra tickets & bring a guest or two!)

I wish to reserve # _____ Lobster Bake tickets @ **\$25 per ticket**

Specify number of each extra Lobster Bake choice: _____ Lobster _____ Haddock
_____ Chicken _____ Vegetarian \$ _____

☐ I will commute (circle days) Mon Tues Wed Thurs Fri (**\$40 day lunch included**) \$ _____

IAAO and Appraisal Course

☐ IAAO Course 101 Income Approach to Valuation (Mon- Fri) Please add **\$275** \$ _____

☐ Advanced Residential Applications & Case Studies by Cengage Learning
(Monday & Tuesday) Please add **\$200** \$ _____

(You must register by Monday July 15 to assure delivery of mandatory course materials.)

ADVANCED COURSE 9 on THURSDAY

☐ Dale Carnegie-"*Dealing W/People Who Think Differently Than You*" Please add **\$30** \$ _____

CERTIFICATION EXAM:

☐ I will sit for the Certification Exam on Friday and am enrolled in one of the Basic Courses
at the 2013 Property Tax School \$ **no charge**

Select **only** one →: ☐ CMA Exam **or** ☐ CAT Exam

☐ I am not enrolled in this year's Property Tax School for the full week but would like to
sit for the Certification Exam on Friday (**\$40 includes lunch**) \$ _____

Select **only** one →: ☐ CMA Exam **or** ☐ CAT Exam

TOTAL TUITION AMOUNT: \$ _____

AMOUNT ENCLOSED: \$ _____

PLEASE MAKE CHECKS PAYABLE TO: **MAINE REVENUE SERVICES** and please
indicate that the check is for the **2013 Maine Property Tax School**

EVENING ACTIVITIES

MONDAY EVENING: NEW ENGLAND LOBSTER BAKE A Property Tax School tradition, this year the good folks at **Young's Lobster Pound** on the Belfast waterfront will again serve up a feast that includes a choice of lobster, haddock, chicken or vegetarian, complete with all the fixings. **No cash bar is available but patrons are welcomed to bring along their beverages of choice.** Young's legendary shore dinner has received national recognition on the Food Network's *"The Best Thing I Ever Ate."*

(See news clip @ <http://www.wcsh6.com/news/local/story.aspx?storyid=119084>)

In addition to the fine food and good company, **"Cheap N Easy"** will be on hand to add some music and fun to the festivities. Also, if that's not enough, rumor has it that our friends from the **Maine Chapter IAAO** and **Gritty McDuff's** have a little something special planned as well. Additional tickets for guests may be purchased in advance for just **\$25** each.

WEDNESDAY EVENING: GOLF!!! Just 9 miles (or 15 minutes) away, the **NORTHPORT GOLF CLUB** is a beautiful and challenging nine hole course. Maine Property Tax School patrons are invited to tee it up and play from 5 PM until dark. Food and drinks will be available for purchase at the clubhouse. . Please contact Jeff Kendall by noon on Wednesday 8/7 if you plan to participate.

CONFIRMATION:

As soon as your registration has been received and processed, we will send a confirmation letter to you via email. If there is a problem with your registration, we will contact you as soon as possible. If your registration is not received by the Property Tax Division by the Friday, July 19th deadline, **we may not be able to verify your registration;** however, we will attempt to contact you, so please include phone number(s) where you can be reached.

STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
P. O. BOX 9106
AUGUSTA, ME 04332-9106